

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1001 be amended to read as follows:

- 1 Page 259, between lines 6 and 7, begin a new paragraph and insert:
- 2 **"(b) The following definitions apply throughout this SECTION:**
- 3 **(1) "Child welfare funds" refers to the following:**
- 4 **(A) The county medical assistance to wards fund**
- 5 **(IC 12-13-8-2).**
- 6 **(B) The family and children's fund (IC 12-19-7-3).**
- 7 **(C) The children's psychiatric residential treatment**
- 8 **services fund (IC 12-19-7.5-5).**
- 9 **(D) The children with special health care needs county**
- 10 **fund (IC 16-35-3-1).**
- 11 **(2) "Child welfare relief credit" refers to a credit against a**
- 12 **taxpayer's net child welfare levy granted under this**
- 13 **SECTION.**
- 14 **(3) "Child welfare relief replacement amount" means one**
- 15 **hundred percent (100%) of the county's total net child welfare**
- 16 **levy imposed on tangible property classified as a homestead or**
- 17 **other residential property (including farm homesteads).**
- 18 **(4) "Homestead" refers to tangible property that is eligible for**
- 19 **a homestead credit under IC 6-1.1-20.9.**
- 20 **(5) "Property tax liability as computed for the taxpayer's**
- 21 **property tax replacement credit" means tax liability as**
- 22 **computed under IC 6-1.1-21-5 for purposes of computing a**
- 23 **taxpayer's property tax replacement credit for a particular**
- 24 **year.**
- 25 **(6) "Residential property" refers to real property, mobile**

homes, and industrialized housing classified under the standards specified by the department of local government finance as used for a residential purpose, including tangible property that would qualify as a homestead if the taxpayer had filed for a homestead credit under IC 6-1.1-20.9 and rental residential property.

(7) "Taxpayer's net child welfare levy liability" means the amount of taxes first due and payable from the taxpayer in a particular year that is attributable to a county's total net child welfare levy.

(8) "Total child welfare levy" means the aggregate levy for the county's child welfare funds that are to be paid in the county:

(A) for a stated assessment year, as reflected by the auditor's abstract for the assessment year and adjusted for any postabstract adjustments that change the amount of the aggregate levy; or

(B) in respect to mobile home assessments currently assessed for the year in which taxes stated in the abstract are to be paid."

(9) "Total net child welfare levy" means the remainder of a county's total child welfare levy for a stated assessment year after subtracting the county's eligible property tax replacement amount attributable to the total child welfare levy.

Page 259, line 7, delete "(b)" and insert "(c)".

Page 259, line 7, delete "that is eligible for a homestead credit under".

Page 259, line 8, delete "IC 6-1.1-20.9 in 2006".

Page 259, line 11, delete "the product of:" and insert "**one hundred percent (100%) of the taxpayer's net child welfare levy liability imposed on tangible property classified as a homestead or residential property (including farm homesteads). The child welfare relief credit for taxes payable in a particular year with respect to mobile homes that are assessed under IC 6-1.1-7 is equal to the child welfare relief credit amount for the taxes payable with respect to the assessments.**

(d) Notwithstanding IC 6-1.1-20.9-2(b), the amount of the homestead credit to which an individual is entitled under IC 6-1.1-20.9-2 in 2006 is equal to the product of:

(1) the percentage prescribed in IC 6-1.1-20.9-2(d); multiplied by

(2) the result determined under STEP FOUR of the following formula:

STEP ONE: Determine the amount of the individual's total property tax liability as computed for the taxpayer's property tax replacement credit that is attributable to the

- 1 homestead during 2006.
- 2 **STEP TWO: Determine the part of the STEP ONE amount**
- 3 **that results from the total child welfare levy in the county**
- 4 **where the homestead is located.**
- 5 **STEP THREE: Determine the result of:**
- 6 (i) the STEP ONE amount; minus
- 7 (ii) the STEP TWO amount.
- 8 **STEP FOUR: Determine the STEP THREE amount after**
- 9 **the application of the property tax replacement credit**
- 10 **under IC 6-1.1-21-5."**
- 11 Page 259, delete lines 12 through 18.
- 12 Page 259, line 19, delete "(c)" and insert "(e)".
- 13 Page 259, line 36, delete "(d)" and insert "(f)".
- 14 Page 260, delete lines 12 through 19, begin a new line block
- 15 indented and insert:
- 16 **"IC 8-22-3.5-10**
- 17 **IC 36-7-14-39**
- 18 **IC 36-7-14-39.5**
- 19 **IC 36-7-15.1-26.5**
- 20 **IC 36-7-15.1-35**
- 21 **IC 36-7-15.1-56**
- 22 **IC 36-7-30-25**
- 23 **IC 36-7-30-27**
- 24 **IC 36-7-30.5-30**
- 25 **IC 36-7-30.5-32**
- 26 **IC 36-7-32-18."**
- 27 Page 260, line 25, after "homestead" insert "**or other residential**
- 28 **property"**.
- (Reference is to HB 1001 as printed January 18, 2006.)

Representative Aguilera